

PALMERSTON NORTH ADVENTIST CHRISTIAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	4126
Principal:	Lynette Hann-Rolston
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School Phone:	06 357 6256
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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

PALMERSTON NORTH ADVENTIST CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2022

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Palmerston North Adventist Christian School

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Aroha Manganda
Full Name of Presiding Member

Lynette Hann
Full Name of Principal

A Manganda
Signature of Presiding Member

L Hann
Signature of Principal

23.05.2023
Date:

23.5.2023
Date:

Palmerston North Adventist Christian School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	876,519	825,749	817,975
Locally Raised Funds	3	17,719	9,285	9,557
Use of Proprietor's Land and Buildings		120,000	120,800	120,000
Interest Income		4,503	1,000	2,811
Other Revenue		373	-	-
		<u>1,019,114</u>	<u>956,834</u>	<u>950,343</u>
Expenses				
Locally Raised Funds	3	24,968	11,750	11,625
Learning Resources	4	729,652	706,059	683,893
Administration	5	73,584	77,993	75,825
Finance		415	332	448
Property	6	151,496	157,933	152,066
		<u>980,115</u>	<u>954,067</u>	<u>923,857</u>
Net Surplus / (Deficit) for the year		38,999	2,767	26,486
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>38,999</u></u>	<u><u>2,767</u></u>	<u><u>26,486</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Palmerston North Adventist Christian School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		496,642	465,368	466,878
Total comprehensive revenue and expense for the year		38,999	2,767	26,486
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,958	-	3,278
Equity at 31 December		539,599	468,135	496,642
Accumulated comprehensive revenue and expense		539,599	468,135	496,642
Equity at 31 December		539,599	468,135	496,642

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Palmerston North Adventist Christian School Statement of Financial Position As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	394,356	331,983	357,159
Accounts Receivable	8	53,641	48,056	48,028
Prepayments		1,604	1,360	1,077
Inventories	9	2,510	3,385	2,606
Investments	10	150,000	150,000	150,000
		<u>602,111</u>	<u>534,784</u>	<u>558,870</u>
Current Liabilities				
GST Payable		10,175	12,704	7,524
Accounts Payable	12	63,685	56,391	64,675
Revenue Received in Advance	13	1,513	3,482	3,802
Provision for Cyclical Maintenance	14	29,441	9,300	30,190
Finance Lease Liability	15	2,119	2,795	2,707
		<u>106,933</u>	<u>84,672</u>	<u>108,898</u>
Working Capital Surplus/(Deficit)		<u>495,178</u>	<u>450,112</u>	<u>449,972</u>
Non-current Assets				
Property, Plant and Equipment	11	52,406	20,691	54,121
		<u>52,406</u>	<u>20,691</u>	<u>54,121</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	6,771	-	5,200
Finance Lease Liability	15	1,214	2,668	2,251
		<u>7,985</u>	<u>2,668</u>	<u>7,451</u>
Net Assets		<u><u>539,599</u></u>	<u><u>468,135</u></u>	<u><u>496,642</u></u>
Equity		<u><u>539,599</u></u>	<u><u>468,135</u></u>	<u><u>496,642</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.



Palmerston North Adventist Christian School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		270,953	238,488	246,000
Locally Raised Funds		15,813	9,285	10,564
Goods and Services Tax (net)		2,651	-	(5,180)
Payments to Employees		(130,452)	(102,829)	(108,469)
Payments to Suppliers		(110,687)	(134,771)	(104,928)
Interest Paid		(415)	(332)	(448)
Interest Received		5,401	1,000	5,838
Net cash from/(to) Operating Activities		53,264	10,841	43,377
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(18,377)	(500)	(12,152)
Net cash from/(to) Investing Activities		(18,377)	(500)	(12,152)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,958	-	3,278
Finance Lease Payments		(1,648)	(2,707)	(1,693)
Net cash from/(to) Financing Activities		2,310	(2,707)	1,585
Net increase/(decrease) in cash and cash equivalents		37,197	7,634	32,810
Cash and cash equivalents at the beginning of the year	7	357,159	324,349	324,349
Cash and cash equivalents at the end of the year	7	394,356	331,983	357,159

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Palmerston North Adventist Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Palmerston North Adventist Christian School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.



Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.



Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.



n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



s) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	278,168	238,488	252,406
Teachers' Salaries Grants	598,351	587,261	565,569
	876,519	825,749	817,975

The school has opted in to the donations scheme for this year. Total amount received was \$15,450.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	13	-	2,109
Fees for Extra Curricular Activities	12,045	4,300	3,486
Trading	4,661	3,985	3,962
Fundraising & Community Grants	1,000	1,000	-
	17,719	9,285	9,557
Expenses			
Extra Curricular Activities Costs	20,862	6,750	4,803
Trading	4,106	5,000	6,822
	24,968	11,750	11,625
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<i>(7,249)</i>	<i>(2,465)</i>	<i>(2,068)</i>

The school received a grant from the TG Macarthy Trust for \$1,000 which is included in the Fundraising and Community Grants line

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	17,587	27,982	18,047
Library Resources	13,808	9,481	9,049
Employee Benefits - Salaries	676,959	648,784	633,983
Staff Development	4,049	7,500	3,678
Depreciation	17,249	12,312	19,136
	729,652	706,059	683,893

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,753	4,614	4,614
Board Fees	4,440	5,000	5,640
Board Expenses	4,429	4,880	3,296
Communication	725	1,500	2,112
Consumables	6,845	6,500	7,589
Other	3,524	5,840	4,451
Employee Benefits - Salaries	40,200	41,306	39,806
Insurance	968	1,013	977
Service Providers, Contractors and Consultancy	7,700	7,340	7,340
	73,584	77,993	75,825

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,344	3,500	2,687
Cyclical Maintenance Provision	822	3,873	1,063
Grounds	1,420	1,400	1,471
Heat, Light and Water	5,587	5,700	5,362
Rates	294	300	272
Repairs and Maintenance	2,830	5,000	5,259
Use of Land and Buildings	120,000	120,800	120,000
Security	928	1,000	1,073
Consultancy And Contract Services	16,271	16,360	14,879
	<u>151,496</u>	<u>157,933</u>	<u>152,066</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	394,356	331,983	357,159
Cash and cash equivalents for Statement of Cash Flows	<u>394,356</u>	<u>331,983</u>	<u>357,159</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	697	10
Interest Receivable	-	3,925	898
Teacher Salaries Grant Receivable	53,641	43,434	47,120
	<u>53,641</u>	<u>48,056</u>	<u>48,028</u>
Receivables from Exchange Transactions	-	4,622	908
Receivables from Non-Exchange Transactions	53,641	43,434	47,120
	<u>53,641</u>	<u>48,056</u>	<u>48,028</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery Account	2,045	3,385	1,682
Uniform Account	465	-	924
	<u>2,510</u>	<u>3,385</u>	<u>2,606</u>



10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	150,000	150,000	150,000
Total Investments	150,000	150,000	150,000

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	1,397	-	-	-	(128)	1,269
Furniture and Equipment	28,217	13,652	-	-	(6,405)	35,464
Information and Communication Technology	18,557	482	-	-	(7,501)	11,538
Leased Assets	4,485	1,400	-	-	(3,032)	2,853
Library Resources	1,465	-	-	-	(183)	1,282
Balance at 31 December 2022	54,121	15,534	-	-	(17,249)	52,406

The net carrying value of equipment held under a finance lease is \$2,853 (2021: \$4,485)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	4,367	(3,098)	1,269	4,367	(2,970)	1,397
Furniture and Equipment	144,263	(108,799)	35,464	135,982	(107,765)	28,217
Information and Communication Technology	84,018	(72,480)	11,538	83,975	(65,418)	18,557
Leased Assets	10,341	(7,488)	2,853	11,932	(7,447)	4,485
Library Resources	11,249	(9,967)	1,282	11,249	(9,784)	1,465
Balance at 31 December	254,238	(201,832)	52,406	247,505	(193,384)	54,121



12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	4,770	7,806	12,517
Accruals	4,753	4,480	4,614
Employee Entitlements - Salaries	53,641	43,434	47,120
Employee Entitlements - Leave Accrual	521	671	424
	<u>63,685</u>	<u>56,391</u>	<u>64,675</u>
Payables for Exchange Transactions	63,685	56,391	64,675
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>63,685</u>	<u>56,391</u>	<u>64,675</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Fees in Advance	1,513	3,482	3,802
	<u>1,513</u>	<u>3,482</u>	<u>3,802</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	35,390	5,427	34,327
Increase to the Provision During the Year	3,373	3,873	3,610
Other Adjustments	(2,551)	-	(2,547)
Provision at the End of the Year	<u>36,212</u>	<u>9,300</u>	<u>35,390</u>
Cyclical Maintenance - Current	29,441	9,300	30,190
Cyclical Maintenance - Non current	6,771	-	5,200
	<u>36,212</u>	<u>9,300</u>	<u>35,390</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.



15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	2,321	2,795	3,039
Later than One Year and no Later than Five Years	1,277	2,668	2,398
Future Finance Charges	(265)	-	(479)
	3,333	5,463	4,958
Represented by			
Finance lease liability - Current	2,119	2,795	2,707
Finance lease liability - Non current	1,214	2,668	2,251
	3,333	5,463	4,958

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (New Zealand Seventh-day Adventist Schools' Association Ltd) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$27,814 (2021: \$29,080). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$0 (2021: \$0).



17. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,440	5,640
<i>Leadership Team</i>		
Remuneration	226,138	218,708
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	230,578	224,348

There are 9 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	1 - 2	3 - 4
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	-
	1.00	0.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022 (Capital commitments at 31 December 2021: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

21. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	394,356	331,983	357,159
Receivables	53,641	48,056	48,028
Investments - Term Deposits	150,000	150,000	150,000
Total Financial assets measured at amortised cost	<u>597,997</u>	<u>530,039</u>	<u>555,187</u>

Financial liabilities measured at amortised cost

Payables	63,685	56,391	64,675
Finance Leases	3,333	5,463	4,958
Total Financial Liabilities Measured at Amortised Cost	<u>67,018</u>	<u>61,854</u>	<u>69,633</u>



22. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

23. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Palmerston North Adventist Christian School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jami Wallace	Presiding Member	Elected	Sep 2022
Lynette Hann-Rolston	Principal	ex Officio	
Simone Delailomaloma	Parent Representative	Elected	Sep 2022
Courtney Manu	Parent Representative	Elected	Sep 2025
Farzana Gounder	Parent Representative	Elected	Dec 2023
Toni Strawbridge	Parent Representative	Elected	Dec 2023
Fiona Sio	Parent Representative	Elected	Sep 2025
Hamish Guthrie	Parent Representative	Elected	Sep 2025
Setaita Kaiwai	Staff Representative	Elected	Sep 2025
Jesyreel Nailati-Fata	Proprietors Representative	Elected	Sep 2025
Aroha Manganda	Proprietors Representative	Elected	Sep 2025
Christine Matthews	Proprietors Representative	Elected	Sep 2025

Palmerston North Adventist Christian School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,512 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Palmerston North Adventist Christian School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Palmerston North Adventist Christian School

School ID Number: 4126



Analysis of Variance 2022

PALMERSTON NORTH ADVENTIST CHRISTIAN SCHOOL

Annual Plan 2022



STRATEGIC AIM 1: GROWING SPECIAL CHARACTER

2022: Developing Special Character and PB4L to respond to the wellbeing needs of the children and staff AND developing greater intentionality towards the teaching of Special Character.

TARGET	ANALYSIS	REFLECTION
<p>Positive Behaviour for Learning & Student Wellbeing</p> <ul style="list-style-type: none"> Wellbeing survey NZCER – address areas of concern Develop lesson plans for the teaching of the school values to the children. Use reward systems – Class Dojo – to encourage the children to put the school values into practice Record and analyse ongoing behaviour (both positive and negative) to determine patterns and find ways to enhance positive behaviour or reduce negative behaviour. Professional development – restorative practices to build wellbeing in students – Jo Chamberlain Staff meeting focus on creating an environment that enhances wellbeing for our students. Training in Restorative Practices (Term 2 from the MoE ??) 	<p>The school did not end up using the NZCER Wellbeing Survey as the Proprietors did a survey of students and also the parents which covered wellbeing issues.</p> <p>The classdojo reward system continues to be used with children receiving points for good behaviour. Children receive a reward for every 50 points reached and also a badge when they get to 400 points. About 30 children were given these badges although most were given at the end of the year for about 350 points.</p> <p>Jo Chamberlain took three staff meetings, talking about ways for staff to build connections with their students which is the beginning of the restorative process. Unfortunately, we did not get onto the Restorative Practices contract for 2022 but we have signed a contract for 2023.</p>	<p>The surveys gave us a good understanding of what the children and parents felt about how the school was meeting the wellbeing needs of the children. There continues to be challenges around the behaviour of a small group of children which we have been trying to address. The Class dojo system works well but the teachers need to be encouraged to continue giving out points to those displaying the behavior we want so that they can reach the 400 point goal and get a badge.</p> <p>Next year - 2023:</p> <ul style="list-style-type: none"> Discuss behaviour management frequently so that the teachers are all working together with the same expectations. Give out more Classdojo points so that children start getting badges from mid Term 3. Be part of the Restorative Practices contract.
<p>Student Leadership</p> <ul style="list-style-type: none"> Elect Life Leaders from the senior classes including a head boy and girl Ongoing training sessions throughout the year Develop responsibilities for each of the Life Leaders Help them to create a job description so that they are aware of what is expected of them. Fortnightly meetings to sort out any issues with duties Arrange for responsibility for charity fundraisers – Rescue Helicopter appeal, Cancer Appeal etc 	<p>The Head boy and girl were chosen by the children and the staff at the end of 2020 and then 8 other children were made Life Leaders at the beginning of 2021. Children had to apply to be a leader and staff made the final decision. Another student was also chosen later in the year due to their amazing behaviour and sense of responsibility. The Life Leaders were each given a special area of responsibility as well as playground supervision for one playtime a week each. The school held a special training day where the students then created their own job descriptions and then they were supported to learn their role and to carry it out well. The students helped to</p>	<p>The Life Leaders grew into their roles. Most did the job well with a few that didn't really take hold of the responsibility and needed lots of encouragement. It was good to see the leaders getting creative with their roles as they grew in confidence.</p> <p>Next year - 2023:</p> <ul style="list-style-type: none"> Complete the training again for the students then continue to grow and develop their confidence to carry this out. Adjust the special roles that the leaders can carry out.

	organise and carry out the Daffodil Day appeal for the Cancer Society.	<ul style="list-style-type: none"> ● Take more time to work with the leaders to develop them, possibly an afternoon each term to have some really good meetings, plan ahead etc.
Staff Wellbeing <ul style="list-style-type: none"> ● Undertake the NZCER Wellbeing Survey. ● Meet with individual staff at least twice per term to find out where the pressure points are and how staff can be supported ● Wellbeing focus each fortnight ● Create opportunities for team building – meals, afternoon teas, movies nights etc 	<p>We introduced some wellbeing challenges to the staff but they seemed uninterested in trying to do this so the idea was eventually dropped.</p> <p>There were lots of conversations with the teachers and finding ways to support them but this was not done in a formal capacity.</p> <p>The staff met for a few events - dinner after prizegiving, gender reveal party etc.</p>	<p>The year started with Covid restrictions so we were more careful about interacting around others as none of the teachers wanted to get sick.</p> <p>Next year - 2023:</p> <ul style="list-style-type: none"> ● Set up a social committee with the aim of at least one event per term ● Make time to meet up with the teachers one-on-one to discuss issues and give support where possible.
Special Character <ul style="list-style-type: none"> ● Review current practices related to Special Character and their effectiveness ● Develop a faith document with the support of the school chaplain, showing the various aspects of our Special Character and find ways to improve and support children and their whanau in these areas. ● Develop service projects – prayer & Bible study groups, encouragement, Secret Friends etc 	<p>The school underwent a Special Character audit with the Proprietors in August this year. The Proprietors were happy with the direction of the school. They have also asked us to create some 'Deep Hope' goals to guide us in the future direction of developing our Special Character.</p> <p>The chaplain took worships and assemblies when we were safely able to do so (Covid restrictions). Pr Midori also started up the weekly Bible study group for the older children in the 2nd half of the year .</p>	<p>Next year - 2023:</p> <ul style="list-style-type: none"> ● Set up the Deep Hope goals as required by the proprietors ● Continue to promote and develop service projects ● Review the Faith Development document.

STRATEGIC AIM 2: GROWING STUDENT ACHIEVEMENT: NUMERACY

2022: *To raise the level of achievement for all children including Maori and Pasifika in MATHEMATICS.*

TARGET	ANALYSIS	REFLECTION
<p>Assessment</p> <ul style="list-style-type: none"> ● Test the children using Prime placement tests ● Analyse results and look for areas of weakness, areas which can support children to make the biggest improvement in maths. ● Regular meetings to assess and discuss the maths improvements of children who are at risk. 	<p>Teachers carried initial assessments on the children so that they could find a good starting point for their teaching. Review tests were carried out and also the summative tests. This enabled teachers to see which were common problem areas and to address this before moving on.</p>	<p>Staff realised that there were three areas to focus on that helped the children make the best progress across the maths curriculum - place value, basic facts and problem solving techniques.</p>
<p>Professional development</p> <ul style="list-style-type: none"> ● Develop a school-wide maths development plan for Years 1-6. ● Use the Prime Maths PLD videos, including the teaching videos ● Create a professional development plan to address areas of weakness – boys, Maori & Pasifika. ● Other professional development courses as applicable. ● Regular discussions within the staff around strategies tested to support the development of mathematics. 	<p>The teachers were all involved in the webinars from PRIME maths which helped to explain how to use the system effectively. Teachers found the webinars on the importance of teaching problem solving right from Year 1 and then some advanced techniques to help the children solve their maths problems. Staff felt that the round table staff discussions around maths, creating a shared understanding, looking a common practices to improve teaching and learning and support from others was the best way to improve teaching and learning.</p>	<p>Staff got a good understanding of how to use the PRIME maths system from the webinars but it was the discussions between colleagues - either formally at staff meetings or informally that had the greatest effect. Also, staff were very clear from the beginning of the year where their children needed to be by November, and by keeping this in mind, there was more urgency to keep the children moving. Another teacher also shared how to use sticks to give hands-on knowledge of place value and there was lots of emphasis put on learning basic facts, especially in the senior rooms.</p>
<p>Inquiry</p> <ul style="list-style-type: none"> ● Teachers will develop an inquiry around how they are going to improve the achievement of the targeted children in their classes. ● Teachers will report to the staff once per term on what they have been trialling, what has worked and how to improve what they are doing. 	<p>All teachers participated in the professional development for maths with most of them focussing on this as their goal for their Professional Growth Cycle.</p>	<p>Next year - 2023:</p> <ul style="list-style-type: none"> ● Take part in the Maths PLD with Rob Profitt-Whyte ● Continue to roundtable discussions about maths practice. ● Continue to push for increased basic facts and place value knowledge - maybe a challenge series?

STRATEGIC AIM 3: GROWING TEACHING AND LEARNING: CULTURAL RESPONSIVENESS

2022: To develop school programs, teaching and attitudes that acknowledge the variety of cultures in our school to support improved communication and student outcomes for all.

TARGET	ANALYSIS	REFLECTION
<p>Professional Development</p> <ul style="list-style-type: none"> ● Core Education – 32 hours PLD around Cultural Competency and Cultural Responsiveness ● Staff Meetings taken by facilitators, parents, staff representing the different cultures in the school. 	<p>The staff and available board members met with Nathan Riki for two sessions around Tikanga Maori and NZ history. Nathan was then unavailable and Te Mako Orzencki is taking over the PLD hours.</p>	<p>The time spent with Nathan Riki was very interesting and informative. Te Mako Orznecki planned to meet with the staff at the end of this year but due to time constraints and teachers absent, this has been postponed to 2023. It has been planned that after the first initial meeting that we will meet with Te Mako via zoom on Monday afternoons for Term 1, 2023. During this time, staff will learn Te Reo and also have time to learn more about Tikanga Maori. Staff are also working around how to have kapa haka and tikanga Maori each week as a class. Ms Lightbody is willing to work with this and there are also some parents also willing to support us in this area.</p>
<p>Community Consultation and Participation</p> <ul style="list-style-type: none"> ● Consultation groups representing the different cultures - Maori, Pasifika, Indian, Filipino ● Address areas raised by the groups ● Create contacts to support the school in their cultural activities ● Develop Maori and Pasifika performance groups 	<p>The Maori and Pasifika steering committee met to decide on where the school needs to go next. Language, customs and performance arts were high on the agenda. The senior older students performed two waiaita at prizegiving. The school also held an informal International evening in the church hall towards the end of the year where groups of children performed items from their cultural heritage.</p>	<p>Next year - 2023:</p> <ul style="list-style-type: none"> ● Kapa haka as part of the classroom curriculum ● Staff PLD sessions with Core Education ● International Cultural Evening at the end of Term 2 ● NZ Histories, local history taught in the classroom
<p>Cultural competency within the school</p> <ul style="list-style-type: none"> ● Develop the use of Te Reo amongst teachers with the view of this then being on-taught to the students. ● Celebrate Te Reo Maori (Sept 12-18) & Pasifika language weeks as they relate to the our school community ● Adapting teaching and learning programs to be sensitive to the culture and learning aspirations of our students. ● Cultural competency checks within the classrooms. 	<p>Teachers met each Thursday morning to learn and practice their Te Reo - using common commands, learning appropriate waiata, karakia that they can then take back into the classroom. This was led by Jess Lightbody, a teacher at the school.</p> <p>The school also celebrated the Pasifika language weeks within the classrooms. TEachers were given websites, common phrases and the names of the children in the school who are enrolled as being of the ethnicity.</p>	

Annual Targets 2022

TARGET 1: GROWING STUDENT ACHIEVEMENT (MATHEMATICS)

To provide effective learning and teaching to raise the level of achievement in MATHEMATICS for all students regardless of their ethnicity, if they have a disability or have special education needs.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **MATHEMATICS**.

BASELINE DATA February 2022:

- 79% of all students are working at or above the expected level in maths
- 89% of Maori students are working at or above the expected level in maths
- 70% of Pasifika students are working at or above the expected level in maths
- 80% of girls are working at or above the expected level in maths
- 80% of boys are working at or above the expected level in maths

TARGETS:

1. **Achieved** - All students below or well below expected level will make progress in mathematics.
2. **Achieved (88%)** - At least 85% of all children will be working at or above the expected level in mathematics
4. **Achieved (82%)** - 75% of Pasifika students will be at or above expected level.
5. **Achieved (85%)** - 84% of boys will be at or above expected level.

REFLECTION

This year, 88% of our children in Years 2 - 6 were working at or above their expected level of achievement in maths. Last year, only 78% were achieving at these levels so it is exciting to see that the school is starting to make a difference in this area.

This year, maths was a focus of development. The teachers are continuing to use the PRiME maths system which they like because it supports the knowledge and growth of maths in a systematic way across the school. The teachers were involved in the webinars about how to use PRiME correctly and also, how to develop effective problem solving techniques which is a vital part of Mathematics. Staff also found staff meetings were extremely useful where people shared best practice and could also discuss problem areas and gather possible solutions. Staff have requested that we continue to include this during 2023.

Another factor that has helped with achievement is that staff are very clear on where the children should be by the end of the year. Because the PRIME maths system is cyclical, we have asked staff not to get too hung up on difficult areas but to keep cycling back to help support learning. We have found that place value and instant recall of addition and multiplication basic facts really support children in this area of the curriculum.

Maths will be an area of focus in 2023 and the school has secured a place for professional development with Rob Profit-, Whyte to continue to grow staff and children.

Annual Targets 2022

TARGET 2: GROWING STUDENT ACHIEVEMENT (READING)

To provide effective learning and teaching to raise the level of achievement in READING for all students regardless of their ethnicity, if they have a disability or have special education needs.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **READING**.

BASELINE DATA February 2022:

- 81% of all students are working at or above the expected level in reading
- 89% of Maori students are working at or above the expected level in reading
- 74% of Pasifika students are working at or above the expected level in reading
- 86% of girls are working at or above the expected level in reading
- 80% of boys are working at or above the expected level in reading

TARGETS:

1. **Achieved** - All students below or well below the expected level will make progress in reading.
2. **Achieved (90%)** - At least 85% of all children will be reading at or above the expected level.
3. **Achieved (93%)** - 78% of Pasifika students will be at or above the expected level.
4. **Achieved (90%)** - 85% of boys will be at or above the expected level.

REFLECTION

This year, 90% of our children in Years 2 -6 were reading at or above their expected level of achievement. We have always had fairly good achievement data in reading but this is the first year we have attained the 90% level. It is also rewarding to see that our Pasifika and Maori students are also doing well in this area - Pasifika student achievement went from 79% in 2021 to 93% in 2022 which is a huge leap.

Teachers in Year 1 & 2 are continuing to focus on the Structured Literacy approach which is heavily based in phonics and spelling/sound patterns. The rest of the school are developing vocabulary which in turn, supports the development of comprehension. While the ability to decode words is used to decide on reading levels for the junior school, children can only advance in reading in the more senior levels if their comprehension supports this, so developing comprehension is critical for good reading and for achievement.

In 2023, teachers will continue work on developing reading skills using a variety of methods and reading materials.

Annual Targets 2022

TARGET 3: GROWING STUDENT ACHIEVEMENT (WRITING)

To provide effective learning and teaching to raise the level of achievement in WRITING for all students regardless of their ethnicity, if they have a disability or have special education needs.



ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **WRITING**.

BASELINE DATA February 2022:

- 77% of all students are working at or above the expected level in writing
- 56% of Maori students are working at or above the expected level in writing
- 61% of Pasifika students are working at or above the expected level in writing
- 71% of girls are working at or above the expected level in writing
- 60% of boys are working at or above the expected level in writing

TARGETS:

1. **Achieved** - All students below or well below the expected level will make progress in writing.
2. **Achieved (85%)** - At least 84% of all children will be writing at or above the expected level.
3. **Achieved (86%)** - 70% of Maori students will be writing at or above the expected level.
4. **Achieved (89%)** - 65% of Pasifika students will be at or above the expected level.
5. **Achieved (92%)** - 75% of girls will be at or above the expected level.
6. **Achieved (79%)** - 70% of boys will be writing at or above the expected level.

REFLECTION

This year, 85% of our children were writing at or above their expected level of achievement. This was just above our target of 84% and above the 82% achievement level last year. In fact, we made all our targets including those for Pasifika, Maori, girls and boys (see table above).

Last year, we worked with Jude Parkes from Vision Education to develop the skills of the teachers in teaching writing. Jude also visited the school twice this year and worked with the teachers, giving them ideas and solutions to problems so that all children were able to make good progress. Even though we had 3 new teachers this year, the remaining teachers continued to pass on their knowledge and skills and with the visits from Jude, we have been able to continue to build on the intensive work that we did last year.

In 2023, we will continue to work to support the children in getting better and better with their writing.